

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff(s),

-against-

BUY-A-HOME, LLC; METROPOLITAN HOUSING, LLC;
GRAMERCY FUNDING GROUP LTD.; MITCHELL
COHEN; CAMBRIDGE HOME CAPITAL, LLC; SETH
KRAMER; CRAIG HYMAN; SETH LAPIDUS;
JACQUELINE DERRELL; CAMBRIDGE FUNDING
GROUP, LTD.; JAMES J. GOLDBERG, *d/b/a* JJG REAL
ESTATE APPRAISAL SERVICES; PREMIER APPRAISAL
SERVICE; WILLIAM BUCKLEY; and ROBERT
MICHELINE, *d/b/a* P&M APPRAISALS,

Defendant(s).

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10 Civ. 9280 (PKC)(AJP)

ECF Case

**DEFENDANT, COHEN'S
MEMORANDUM
OF LAW IN
OPPOSITION TO THE
GOVERNMENT'S
APPLICATION FOR
A STAY**

Preliminary Statement

The United States Attorney for the Southern District of New York has moved this Court for an Order staying the trial of the action brought by the United States Attorney for civil penalties against the Defendants as it is alleged that to allow the trial to go forward would impair or damage the Government's ability to bring criminal charges against the Defendant. No charges have yet been brought against the Defendant, Cohen, nor has any indictment been issued. All of the discovery relating to the factual issues surrounding the matters complained of in the Plaintiff's Complaint have been completed as of March 27, 2012.

Applicable Law

Clearly, the Court has the power to stay the civil action pending the outcome of the

criminal investigation. *Landis, et al v. North American Co. v. American Waterworks and Electric Co., Inc.*, 299 U.S. 248. However, that power calls for the exercise of judgment weighing the competing interests of the parties. “True, the suppliant for a stay must make out a clear case of hardship or inequity in being required to go forward, if there is even a fair possibility that the stay for which he prays will work damage on someone else.” *Landis, supra*.

In *Securities and Exchange Commission v. Anuradha D. Saad, et al.*, 229 F.R.D. 90, Judge Rakoff discussed the very real problem that is presented by a requested stay:

“Although applications for a stay similar to the one here made by the U.S. Attorney are not uncommon in such “parallel proceedings” situations, they are not without their bizarre aspects. It is bewildering enough that Congress has decreed that, even though someone facing the potentially ruinous financial penalties of an SEC civil complaint should be accorded substantial discovery in order to defend herself, the same defendant facing the even more severe penalties of a criminal action should barely receive any discovery at all. But it is stranger still that the U.S. Attorneys’ Office, having closely coordinated with the SEC in bringing simultaneous civil and criminal actions against some hapless defendant, should then wish to be relieved of the consequences that will flow if the two actions proceed simultaneously”.

In the cases cited by the movant in this Brief, justification for a stay is based upon the more liberal discovery rules which apply to civil actions as compared to the restrictive discovery rules applicable to criminal actions. In those cases it was held that the stay was justified to prevent

the civil defendant from using the liberal discovery rules of a civil action to conduct discovery which would give him or her some unfair advantage in the criminal case should it be brought. None of those cases are at all relevant to this motion, as all discovery has been completed in the civil action. Whatever advantage Mr. Cohen might gain by having completed that discovery in any potential criminal case, is already gained.

In the case of *Worldcom, Inc. Securities Litigation, etc.*, WL 31729501 (SDNY) Judge Cote held “Courts in this district have generally refused to stay a civil proceeding where the defendant has not been indicted but is under criminal investigation. *Sterling National Bank*, 175 F Supp 2d 576-77, *United States v. District Counsel of New York City and Vicinity of the United Brotherhood of Carpenters and Joiners of America*, 782 F Supp 920. He then pointed out that in the Southern District of New York, Courts have even been more divided as to whether to impose stays even after criminal indictments had been filed. *Pain Weber Jackson & Curtis, Inc. v. Malin S. Andrus*, 486 F Supp 1118.

In *Securities and Exchange Commission v. Beacon Hill Asset Management*, WL 554618 (SDNY), Judge Kaplan reviewed the factors to be considered in deciding a motion by an intervener to stay the civil proceeding. Those factors include prejudice to the Government’s investigation, prejudice to the interests of the civil parties and prompt resolution of their disputes, judicial economy and the public interest. The principal concern with respect to prejudicing the Government’s criminal investigation is that its targets might abuse civil discovery to circumvent limitations on discovery in criminal cases. Clearly, that concern can no longer be an issue as factual discovery has been completed in the civil case.

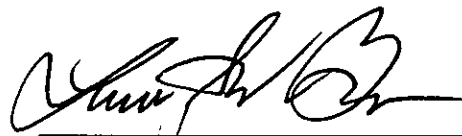
Ex-parte communication should be prohibited

An ex-parte communication between the trial Court and a Government counsel “in addition to raising questions of due process . . . involves a breach of legal and judicial ethics. Regardless of the propriety of the Court’s motives in such case . . . the practice should be discouraged since it undermines confidence in the impartiality of the Courts”. *Moore, Moore’s Federal Practice, Paragraph 43.03[2] and 43-23*. See also, *U.S. v. Earley*, 746 F 2d 412.

Conclusion

Because there is no prejudice for permitting the civil action to proceed, now that all factual discovery has been completed, and because the Court should not receive or consider ex-parte communications in determining the rights of a litigant, it is respectfully requested that the Government’s motion to stay be denied.

Dated: Uniondale, New York
April 18, 2012



LELAND STUART BECK LB7482
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First, I must strongly object to the Court deciding a motion affecting the rights of my client based upon an ex-parte Affidavit to which my client and his attorney have no access. It is abhorrent to our sense of justice that rights of a client should be determined in secret deliberations

to which he is excluded.

The use of ex-parte communications to the Court on motions is specifically a violation of local Civil Rule 6.1b which states “on all civil motions . . . , (1) the Notice of Motion, supporting affidavits and memoranda of law shall be served by the moving party on all other parties that have appeared in the action. . . .”

The Court will understand that it is impossible for your affirrant to oppose matters contained in ex-parte communications to the Court of which I have no notice or knowledge.

The United States Attorney suggests to the Court that allowing the civil action to proceed will somehow impair the Government’s ability to conduct a criminal investigation or conduct a trial on the criminal information. The moving party does not describe how that might impair the Government’s activities. Certainly subpoenaed witnesses in either the civil or the criminal matter might claim their constitutional privileges against self incrimination. Certainly, witnesses in the civil case might also be called to testify in the criminal case. However, these are two different matters, which cannot be joined for trial. The civil matter should proceed on its own track to a trial and the non-existing criminal matter will proceed if, as and when the Government decides to proceed with a criminal information.

Certainly there can be no surprise witnesses in either a criminal or a civil trial of the issues before the Court. All of the parties are known. Factual discovery has been complete. Tens of thousands of documents have been exchanged and reviewed.

Since December 29, 2011, Mr. Cohen has been restrained by the Preliminary Order which enjoins him from engaging in the retail sale of real property. As appears from the Affidavit of Mitchell Cohen annexed hereto, the cost to him has been tremendous. Although he has managed

to buy and sell properties at the wholesale level, his earnings on each transaction are limited and insufficient to enable him to meet his obligations to his family, his children and his creditors. As long as the Preliminary Injunction remains in effect, Mr. Cohen is losing potential earnings of \$20,000.00 to \$30,000.00 per month. The Government is not offering any bond, agreeing to become responsible for those losses which can be calculated at the time Mr. Cohen prevails.

Certainly, a trial of the civil action is not far off. The Preliminary Injunction will only remain in effect until that trial is concluded. Any adjournment, postponement or delay in bringing this proceeding to a conclusion is extremely damaging to Mr. Cohen and is opposed.

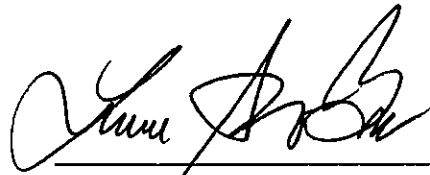
If, despite this objection, the Court is convinced that the trial of the civil case should be stayed for 90 days or such other extended time as the United States Attorneys' office believes necessary to complete their work in connection with the possible criminal charges, then such a delay should be conditioned upon the vacating of the Preliminary Injunction Order so that Mr. Cohen can fully engage his talents in the purchase and sale of real property to any willing buyer. Obviously, he will not, and cannot, violate any statute, rule or regulation which applies to him regarding the sale of real property. As a seller of real property, he will not be obtaining mortgage financing which would be insured by the Government. Those who purchase from Mr. Cohen, through independent realtors, will have the opportunity to obtain the same financing available to any other purchaser of real property. Mr. Cohen will have no participation in connection with obtaining financing for the purchasers.

These terms were offered to the United States Attorney as a possible settlement of the civil action. They were rejected. They are certainly reasonable.

It is respectfully requested that the Court deny the motion brought on by the United

States Attorney for a delay of proceedings in the matter now pending before the Court.

Dated: Uniondale, New York
April 18, 2012

A handwritten signature in black ink, appearing to read "Leland Stuart Beck", is written over a horizontal line.

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ESTATE APPRAISAL SERVICES; PREMIER APPRAISAL
SERVICE; WILLIAM BUCKLEY; and ROBERT
MICHELINE, d/b/a P&M APPRAISALS,

AFFIDAVIT

Defendant(s). . .

-----X

STATE OF NEW YORK)

)SS.:

COUNTY OF NASSAU)

MITCHELL J. COHEN, being duly sworn, deposes and says:

That I am a Defendant in the above captioned matter and that I make this Affidavit in opposition to the motion of the United States Attorney for the Southern District of New York in which the Government seeks to delay the resolution of the civil matter now pending before the Court. I am anxious to bring this case to a resolution.

The Court is aware that I am the subject of a Preliminary Injunction Order which prohibits me from selling or being involved in any real estate transaction which is funded directly or indirectly by Government insured mortgages. In the market in which I have developed an expertise, FHA insured mortgages comprise 70 - 75% of the funding of all retail sales. Basically,

the injunction has prevented me from being involved in the retail sale of properties.

Since the injunction was issued in December of 2010, I have not been involved in any sale of real property which sale was funded by a Government insured mortgage.

The business that I have developed to enable me to earn a modest living is the purchase of depressed properties which are then sold to investors who either pay cash for the property or borrow money from hard money lenders to fund the purchase. The investor then develops the property and sells the property to a purchaser who may or may not obtain financing in the ordinary market for the purchase of homes at retail. I have nothing to do with the sale of the property by the investor. I receive no money from the investor as a result of that sale. I do not provide the purchaser nor do I arrange the financing.

As a result, I am restricted to making a small profit on each of the properties which I buy and sell to an investor. The real profit in the transaction will be made by the investor. I attach to this Affidavit, a copy of my 2010 income tax return. I do not have my 2011 income tax return as the same has not been completed by my accountant. I can advise the Court however, that my net income for 2011 was less than \$150,000.00. Prior to the restrictions imposed upon me I was earning four times as much money.

Because of the larger income which I earned prior to the injunction, I was required to pay child support to my former wife of \$11,000.00 a month. Since the restriction placed upon me I have only been able to pay half that amount. As a result, my former wife has commenced an action in the Supreme Court of Westchester County to hold me in contempt. My attorney is opposing that action on my behalf. Nevertheless, I feel I do have obligations to my children and am very upset that I am unable to meet those obligations.

In addition, as a result of the judgment against me reached by the finding that I was in violation of the injunctive order, despite my efforts to comply with the same, I am now required to pay the United States Government \$12,000.00 a year for the next few years to satisfy that judgment. I also have obligations to my present wife. And I have obligations to my creditors, including my attorneys whom I have been unable to pay.

Any extension of the time during which my activities as a realtor remain impaired and restricted, are extremely damaging to me both as a father, a husband, a client and an ordinary human being who is unable to use his talents and skills to earn a reasonable living.

The Court should know that I have had no other training or experience other than the real estate business. I dropped out of high school and went to work in a real estate office when I was very young. I did finally obtain my GED and even took one or two courses on real property investment at a college level. However, all of my efforts, experience, training and skills have been developed through 30 years of extremely hard work and long hours spent as a realtor. I simply cant go out and get some other kind of job.



MITCHELL J. COHEN

Sworn to before me this
18 day of April, 2012


NOTARY PUBLIC

LELAND STUART BECK
A Notary Public, State of New York
No. 02BE0209950
Qualified Nassau County
My Commission Expires July 31, 2013

Form	1040	U.S. Individual Income Tax Return	2010	(99)	IRS Use Only - Do not write or staple in this space.		
Name, Address, and SSN		For the year Jan. 1-Dec. 31, 2010, or other tax year beginning			, 2010, ending		
		Your first name and initial			Last name		
		MITCHELL			COHEN		
		If a joint return, spouse's first name and initial			Last name		
OMB No. 1545-0074		Your social security number			104 52 9397		
		Spouse's social security number			115 52 1446		
		Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.		
		31 APPLGREEN DRIVE					
See separate instructions.		City, town or post office, state, and ZIP code.			Make sure the SSN(s) above and on line 6c are correct.		
		OLD WESTBURY, NY 11568			Checking a box below will not change your tax or refund.		
Presidential Election Campaign		Check here if you, or your spouse if filing jointly, want \$3 to go to this fund			<input type="checkbox"/> You <input type="checkbox"/> Spouse		
Filing Status		1 <input type="checkbox"/> Single					
		2 <input type="checkbox"/> Married filing jointly (even if only one had income)					
		3 <input checked="" type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. MARCIA KAUFMAN					
		4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.					
Exemptions		5 <input type="checkbox"/> Qualifying widow(er) with dependent child					
		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a					
		b <input type="checkbox"/> Spouse					
		c Dependents:					
If more than four dependents, see instructions and check here <input type="checkbox"/>		(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit	Boxes checked on 6a and 6b
		LARA COHEN		081 84 5842	DAUGHTER	<input checked="" type="checkbox"/>	1
		JORDAN COHEN		124 86 3141	SON	<input checked="" type="checkbox"/>	2
Income		d Total number of exemptions claimed				3	
		7 Wages, salaries, tips, etc. Attach Form(s) W-2				7	
		8a Taxable interest. Attach Schedule B if required				8a	
		b Tax-exempt interest. Do not include on line 8a				8b	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.		9a Ordinary dividends. Attach Schedule B if required				9a	
		b Qualified dividends				9b	
		10 Taxable refunds, credits, or offsets of state and local income taxes				10	
		STMT 2 STMT 3				0.	
If you did not get a W-2, see page 20.		11 Alimony received				11	
		12 Business income or (loss). Attach Schedule C or C-EZ				12	
		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here				13	
		14 Other gains or (losses). Attach Form 4797				14	
Enclose, but do not attach, any payment. Also, please use Form 1040-V.		15a IRA distributions				15a	
		b Taxable amount				15b	
		16a Pensions and annuities				16a	
		b Taxable amount				16b	
Adjusted Gross Income		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	
		18 Farm income or (loss). Attach Schedule F				18	
		19 Unemployment compensation				19	
		20a Social security benefits				20a	
LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.		b Taxable amount				20b	
		21 Other income. List type and amount				21	
		NOL CARRYOVER TO 2010				-70,069.	
		-70,069.				-70,069.	
Form 1040 (2010)		22 Combine the amounts in the far right column for lines 7 through 21. This is your total income				22	
		-5,538.				-5,538.	
		23 Educator expenses				23	
		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ				24	
Form 1040 (2010)		25 Health savings account deduction. Attach Form 8889				25	
		26 Moving expenses. Attach Form 3903				26	
		27 One-half of self-employment tax. Attach Schedule SE				27	
		4,559.				4,559.	
Form 1040 (2010)		28 Self-employed SEP, SIMPLE, and qualified plans				28	
		29 Self-employed health insurance deduction				29	
		30 Penalty on early withdrawal of savings				30	
		31a Alimony paid b Recipient's SSN				31a	
Form 1040 (2010)		32 IRA deduction				32	
		33 Student loan interest deduction				33	
		34 Tuition and fees. Attach Form 8917				34	
		35 Domestic production activities deduction. Attach Form 8903				35	
Form 1040 (2010)		36 Add lines 23 through 31a and 32 through 35				36	
		4,559.				4,559.	
		37 Subtract line 36 from line 22. This is your adjusted gross income				37	
		-10,097.				-10,097.	

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	-10,097.
39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked ... 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b <input checked="" type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	25,564.
41	Subtract line 40 from line 38	41	-35,661.
42	Exemptions. Multiply \$3,650 by the number on line 6d	42	10,950.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	Tax. Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0.
45	Alternative minimum tax. Attach Form 6251	45	3,316.
46	Add lines 44 and 45	46	3,316.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	2,000.
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	2,000.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	1,316.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	9,118.
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax	60	10,434.

Payments

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2010 estimated tax payments and amount applied from 2009 return	62	20,604.
63	Making work pay credit. Attach Schedule M	63	400.
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	21,004.

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	10,570.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
b	Routing number <input type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2011 estimated tax	75	10,570.

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **DAVID SELZNICK** Phone no. **914-273-3700** Personal identification number (PIN) **63036**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____	Your occupation REAL ESTATE SALES Date _____	Daytime phone number 914-722-1399
Spouse's signature. If a joint return, both must sign. _____ Date _____	Spouse's occupation MORTGAGE BROKER Date _____	

PaidPreparer **DAVID SELZNICK****Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name SELZNICK & COMPANY, LLP				P00083036
145 BEDFORD ROAD, SUITE 201		Firm's EIN 13 3932404		
Firm's address ARMONK, NY 10504		Phone no. 914-273-3700		

Child Tax Credit Worksheet (keep for your records)

Name(s): First MITCHELL	Last COHEN	Your SSN 104-52-9397
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Part 1

1. Number of qualifying children: 2 X \$1,000. Enter the result. 1 2,000.
2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. 2 -10,097.
3. 1040 filers: Enter the total of any-
 - Exclusion of income from Puerto Rico, and
 - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.
 1040A and 1040NR filers: Enter -0-. 3 0.
4. Add lines 2 and 3. Enter the total. 4 -10,097.
5. Enter the amount shown below for your filing status.
 - Married filing jointly - \$110,000
 - Single, head of household, or qualifying widow(er) - \$75,000
 - Married filing separately - \$55,0005 55,000.
6. Is the amount on line 4 more than the amount on line 5?
 - ☒ No. Leave line 6 blank. Enter -0- on line 7.
 - ☐ Yes. Subtract line 5 from line 4. 6 _____
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).
7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 0.
8. Is the amount on line 1 more than the amount on line 7?
 - ☐ No. **STOP**
You cannot take the child tax credit on Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48.
 - ☒ Yes. Subtract line 7 from line 1. Enter the result. 8 2,000.

Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 44. 9 3,316.
10. 1040 filers: Enter the total of the amounts from lines 47 through 50.*
 1040A filers: Enter the total of the amounts from lines 29 through 32.
 1040NR filers: Enter the total of the amounts from lines 45 through 47.* 10 _____
11. Are you claiming any of the following credits?
 - Residential energy efficient property credit, Form 5695, Part II.
 - Mortgage interest credit, Form 8396
 - District of Columbia first-time homebuyer credit, Form 8859☒ No. Enter the amount from line 10. 11 _____
☐ Yes. Complete the Line 11 Worksheet to figure the amount to enter here.
12. Subtract line 11 from line 9. Enter the result. 12 3,316.
13. Is the amount on line 8 of this worksheet more than the amount on line 12?
 - ☒ No. Enter the amount from line 8. 13 2,000.
 - ☐ Yes. Enter the amount from line 12. 13 2,000.

* Also include amounts from:

Form 5695, line 11
 Form 8834, line 22
 Form 8910, line 21
 Form 8936, line 14
 Schedule R, line 22

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

2010

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

MITCHELL COHEN

104 52 9397

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) **SEE STATEMENT 5** **1** **10,995.**
2 Enter amount from Form 1040, line 38 **2** **-10,097.**
3 Multiply line 2 by 7.5% (.075) **3** **0.**
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4** **10,995.**

Taxes You Paid

- 5 State and local (check only one box):
a ☒ Income taxes, or **SEE STATEMENT 4** **5** **14,569.**
b ☐ General sales taxes
6 Real estate taxes (see instructions) **6**
7 New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b **7**
8 Other taxes. List type and amount ▶ **8**
9 Add lines 5 through 8 **9** **14,569.**

Interest You Paid

- 10 Home mortgage interest and points reported to you on Form 1098 **10**
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ **11**
12 Points not reported to you on Form 1098. See instructions for special rules **12**
13 Mortgage insurance premiums (see instructions) **13**
14 Investment interest. Attach Form 4952 if required. (See instructions.) **14**
15 Add lines 10 through 14 **15**

Note.
Your mortgage interest deduction may be limited (see instructions).

Gifts to Charity

If you made a gift and got a benefit for it, see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **16**
17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 **17**
18 Carryover from prior year **18**
19 Add lines 16 through 18 **19**

Casualty and Theft Losses

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20**

Job Expenses and Certain Miscellaneous Deductions

- 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ **21**
22 Tax preparation fees **22**
23 Other expenses - investment, safe deposit box, etc. List type and amount ▶ **23**
24 Add lines 21 through 23 **24**
25 Enter amount from Form 1040, line 38 **25** **25**
26 Multiply line 25 by 2% (.02) **26**
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27**

Other Miscellaneous Deductions

- 28 Other - from list in instructions. List type and amount ▶ **28**

Total Itemized Deductions

- 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 **29** **25,564.**
30 If you elect to itemize deductions even though they are less than your standard deduction, check here **30**

**Worksheet
for Line 7 -
New motor
vehicle
taxes**

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Attach to Form 1040.)

1 Enter the state or local sales or excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)	1		
2 Enter the purchase price (before taxes) of the new motor vehicle(s)	2		
3 Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions). }			3
4 Enter the amount from Form 1040, line 38	4		
5 Enter the total of any - • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico }	5		
6 Add lines 4 and 5	6		
7 Enter \$125,000 (\$250,000 if married filing jointly)	7		
8 Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6	8		
9 Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	9		
10 Multiply line 3 by line 9			10
11 Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7			11

Schedule A (Form 1040) 2010

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

MITCHELL COHEN**104-52-9397****Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See page E-2.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☒ Yes ☐ No
If you answered "Yes," see page E-7 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SEE STATEMENT 6				
B					
C					
D					

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A					
B					
C					
D					
29a Totals					85,000.
b Totals		20,469.			
30 Add columns (g) and (i) of line 29a				30	85,000.
31 Add columns (f), (h), and (i) of line 29b				31	(20,469.)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32	64,531.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	64,531.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2010

SCHEDULE E

Name MITCHELL COHEN

Passthrough STRUCTURAL CLOSING SERVICES INC

PARTNERSHIP

SSN/EIN 104-52-9397

TAXPAYER

ID 54-2136816

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
NONPASSIVE								
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)								
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2010

SCHEDULE E

Name MITCHELL COHEN

SSN/EIN 104-52-9397

TAXPAYER

54-2126816

ID

Passthrough STRUCTURAL CLOSING SERVICES INC
PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2010

SCHEDULE E

Name MITCHELL COHEN

Passthrough BUY A HOME LLC

PARTNERSHIP

SSN/EIN 104-52-9397

TAXPAYER

ID 20-5666188

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
NONPASSIVE								
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)								
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULED								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name MITCHELL COHEN
Passthrough BUY A HOME LLC
PARTNERSHIP

SSN/EIN 104-52-9397
TAXPAYER

ID 20-5666188

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
NONPASSIVE								
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

SCHEDULE E

Name MITCHELL COHEN

Passthrough TOWER WEALTH MANAGEMENT

PARTNERSHIP

SSN/EIN 104-52-9397

TAXPAYER

ID 90-0400954

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)								
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)								
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name MITCHELL COHEN

Passthrough TOWER WEALTH MANAGEMENT

PARTNERSHIP

SSN/EIN 104-52-9397

TAXPAYER

90-0400954

ID

K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
NONPASSIVE							
INTEREST AND DIVIDENDS							
Interest income							
Interest from U.S. bonds							
Ordinary dividends							
Qualified dividends							
Tax-exempt interest income							
FORM 6251							
Depreciation adjustment after 12/31/86							
Adjusted gain or loss							
Beneficiary's AMT adjustment							
Depletion (other than oil)							
Other							
MISCELLANEOUS							
Self-employment earnings (loss)/Wages							
Gross farming & fishing inc							
Royalties							
Royalty expenses/depletion							
Undistributed capital gains credit							
Backup withholding							
Credit for estimated tax							
Cancellation of debt							
Medical insurance - 1040							
Dependent care benefits							
Retirement plans							
Qualified production activities income							
Passthrough adjustment to Form 1040							
Penalty on early withdrawal of savings							
NOL							
Other taxes/recapture of credits							
Credits							
Casualty and theft loss							

SCHEDULE E
INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2010

Name MITCHELL COHEN
Passthrough YOUR FIRST HOME LLC
PARTNERSHIP

SSN/EIN 104-52-9397
TAXPAYER

ID 20-5666155

NONPASSIVE SCHEDULE E, PAGE 2	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
Ordinary business income (loss)								
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)								
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

SCHEDULE E
INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2010

Name MITCHELL COHEN
Passthrough YOUR FIRST HOME LLC
PARTNERSHIP

SSN/EIN 104-52-9397
TAXPAYER

ID 20-5666155

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
NONPASSIVE								
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

SCHEDULE E

Name MITCHELL COHEN

Passthrough SEE STATEMENT ATTACHED

PARTNERSHIP

SSN/EIN 104-52-9397

TAXPAYER

ID

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
SCHEDULE E, PAGE 2								
Ordinary business income (loss)	85,000.							
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)	85,000.							85,000.
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)	20,469.							20,469.
Nonpassive other	64,531.							64,531.
Total Schedule E (page 2)								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)								
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								
Deductions related to portfolio income								
Other								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name MITCHELL COHEN

Partthrough SEE STATEMENT ATTACHED

PARTNERSHIP

SSN/EIN 104-52-9397

TAXPAYER

ID

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	85,000							85,000
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

[illegible]

Schedule K-1																		
Line Reference: (1065/1120S/1041)																		
Entity No.	Act. No.	10/9/*	*	11/10/*	13/12/*	Charitable Contributions 50%	12/11/*	13/12/* Deductions Related to Portfolio Income (2%)	Other Deductions	Investment Int. Expense (Schedule A)	Investment Int. Expense (Schedule E)	20/17/14	13/*/*	*	14/*/*	17/15/12	*/12 Minimum Tax Adjustment	*/12 Exclusion Items
5	5								20,469.						85,000.			
												</						

* - No specific Schedule K-1 line reference for these amounts.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of
person with self-employment
income

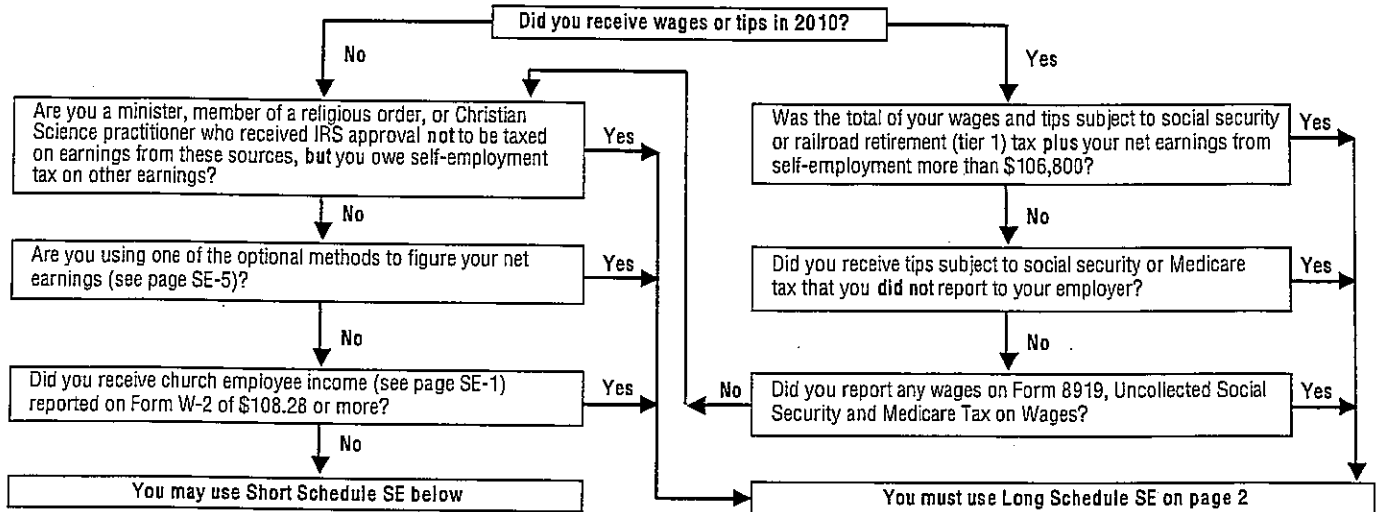
104 52 9397

MITCHELL COHEN

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, on page SE-1.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report STMT 7	2	64,531.
3 Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	3	64,531.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	4	59,594.
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	9,118.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	4,559.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2010

Form

6251Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**

OMB No. 1545-0074

2010Attachment
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

MITCHELL COHEN

104 52 9397

Part I Alternative Minimum Taxable Income

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 and go to line 2. Otherwise, enter the amount from Form 1040, line 38 and go to line 6. (If less than zero, enter as a negative amount.)	1	-35,661.
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3 Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	14,569.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	70,069.
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock (7% of gain excluded under section 1202)	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see instructions.)	28	48,977.

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2010, see instructions.) IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ... Single or head of household \$112,500 \$47,450 Married filing jointly or qualifying widow(er) 150,000 72,450 Married filing separately 75,000 36,225 If line 28 is over the amount shown above for your filing status, see instructions.	29	36,225.
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	12,752.
31 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	3,316.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	3,316.
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	3,316.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2010)

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions	36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39
40	Enter the smaller of line 36 or line 39	40
41	Subtract line 40 from line 36	41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42
43	Enter: <ul style="list-style-type: none"> • \$68,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or • \$45,550 if head of household. 	43
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44
45	Subtract line 44 from line 43. If zero or less, enter -0-	45
46	Enter the smaller of line 36 or line 37	46
47	Enter the smaller of line 45 or line 46	47
48	Subtract line 47 from line 46	48
49	Multiply line 48 by 15% (.15)	49
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
50	Subtract line 46 from line 40	50
51	Multiply line 50 by 25% (.25)	51
52	Add lines 42, 49, and 51	52
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions	54

Form 6251 (2010)

Statement SBE
Supplemental Business Expenses
2010

Your name	Social security number	Business in which expenses were incurred
MITCHELL COHEN	104 52 9397	REAL ESTATE

Part I Business Expenses and Reimbursements

STEP 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	1 1,737.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment SEE STATEMENT 8	4 18,732.	
5 Meals and entertainment expenses	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 20,469.	

NOTE: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Reimbursements for Expenses Listed In STEP 1

7 Enter amounts that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 12 of your Form W-2	7	
---	---	--

STEP 3 Figure Expenses Subject to the Limitation

8 Subtract line 7 from line 6	8 20,469.	
9 In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). (If zero or less, enter -0-) (If subject to the Department of Transportation (DOT) hours-of-service limits: Multiply by 80% (.80) instead of 50%)	9 20,469.	
10 Add the amounts on line 9 of both columns and enter the total here. These are your supplemental business expenses	10	20,469.

Part II Vehicle Expenses

Section A. - General Information

	(a) Vehicle 1	(b) Vehicle
11 Enter the date vehicle was placed in service	11	
12 Total miles vehicle was driven during 2010	12 miles	miles
13 Business miles included on line 12	13 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 100.00 %	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
19 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
20 Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
21 If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Section B. - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 50¢ (.50)	22
----------------------------------	----

Section C. - Actual Expenses

	(a) Vehicle 1	(b) Vehicle
23 Gasoline, oil, repairs, vehicle insurance, etc.	23 STMT 9 1,737.	
24a Vehicle rentals	24a	
b inclusion amount	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2)	25	
26 Add lines 23, 24c, and 25	26 1,737.	
27 Multiply line 26 by the percentage on line 14	27 1,737.	
28 Depreciation. Enter amount from line 38 below	28	
29 Add lines 27 and 28. Enter total here and on line 1	29 1,737.	

Section D. - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle	(b) Vehicle
30 Enter cost or other basis	30	
31 Enter section 179 deduction and special allowance	31	
32 Multiply line 30 by line 14 (see Form 2106 instructions if you claimed the section 179 deduction or special allowance)	32	
33 Enter depreciation method and percentage	33	
34 Multiply line 32 by the percentage on line 33	34	
35 Add lines 31 and 34	35	
36 Enter the limitation amount	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

REAL ESTATE
MITCHELL COHEN

104-52-9397

[illegible]

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

▶ **Attach to Form 1040A or 1040.**

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

MITCHELL COHEN

104 52 9397

CAUTION To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

CAUTION You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

☒ **No.** Enter your earned income (see instructions) **1a** **59,972.**

b Nontaxable combat pay included on line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2** **3,718.**

3 Enter \$400 (\$800 if married filing jointly) **3** **400.**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4** **400.**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5** **-10,097.**

6 Enter \$75,000 (\$150,000 if married filing jointly) **6** **75,000.**

7 Is the amount on line 5 more than the amount on line 6?

☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** **400.**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2010? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

☒ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in 2010. Do not enter more than \$250 (\$500 if married filing jointly) **10** **0.**

11 **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 **11** **400.**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule M (Form 1040A or 1040) 2010

Earned Income Worksheet - Line 1a

Keep for Your Records

Before you begin:

- ✓ If you are claiming the additional child tax credit and have already completed Form 8812, enter on line 1a of Schedule M the amount from line 4a of your Form 8812. **Do not** complete the worksheet below.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, add your spouse's amounts to yours when completing this worksheet.

1.	a. Enter the amount from line 7 of Form 1040A or Form 1040	1a.	
	b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule M, line 1b. This amount should be shown in box 12 of Form(s) W-2 with code Q	1b.	
	Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.		
2.	a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ	2a.	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. Do not include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property	2b.	64,531.
	c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. Do not include on this line any amount exempt from self-employment tax	2c.	
	d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c	2d.	
	e. If line 2c is a profit, enter the smaller of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c ...	2e.	
3.	Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, stop . Do not complete the rest of this worksheet. You do not qualify for the making work pay credit	3.	64,531.
4.	Enter any amount included on line 1a that is:		
	a. A scholarship or fellowship grant not reported on Form W-2	4a.	
	b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040A or 1040)	4b.	
	c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040A or 1040). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity	4c.	
5.	a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. Do not include any amount that is also included on line 4a, 4b, or 4c above	5a.	
	b. Enter the portion, if any, of the amount from Form 2555, line 44, that you also included on Schedule E in partnership net income or (loss) or deducted on Form 1040, line 27; Schedule C; Schedule C-EZ; or Schedule F	5b.	
	c. Subtract line 5b from line 5a	5c.	
6.	Enter the amount from Form 1040, line 27	6.	4,559.
7.	Add lines 4a through 4c, 5c, and 6	7.	4,559.
8.	Subtract line 7 from line 3. Enter the result here and on Schedule M, line 1a	8.	59,972.

* If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

Worksheet for NOL Carryover**2010**Name(s) as shown on return
MITCHELL COHENSocial Security Number
104-52-9397**USE YOUR 2010 FORM 1040 TO COMPLETE THE WORKSHEET:**

1. Enter as a positive number your NOL deduction from line 21, Form 1040 or Form 1040NR or line 15a.		70,069.
2. Enter taxable income without the NOL.	23,458.	
3. Enter as a positive number any net capital loss deduction.		
4. Enter as a positive number any gain excluded on the sale of qualified small business stock.		
5. Enter the amount of any domestic production activities deduction.		
6. Enter any adjustments to adjusted gross income.		
7. Enter any adjustments to itemized deductions from line 38.	4,498.	
8. Enter deduction for personal exemptions from line 42, Form 1040 or line 39, Form 1040NR.	10,950.	
9. Modified taxable income. Combine lines 2 through 8 and enter the result (but not less than zero).		38,906.
10. NOL carryover to 2011. Subtract line 9 from line 1 and enter the result (but not less than zero).		31,163.

ADJUSTMENTS TO ITEMIZED DEDUCTIONS (Individuals Only).

11. Enter adjusted gross income without the NOL deduction.	59,972.	
12. Combine lines 3, 4, 5, and 6 above.		
13. Modified adjusted gross income. Combine lines 11 and 12 above.		59,972.

ADJUSTMENT TO MEDICAL EXPENSES:

14. Enter medical expenses from Schedule A (Form 1040), line 4.	10,995.	
15. Enter medical expenses from Schedule A (Form 1040), line 1.	10,995.	
16. Multiply line 13 by .075.	4,498.	
17. Subtract line 16 from line 15 and enter the result (but not less than zero).	6,497.	
18. Subtract line 17 from line 14.		4,498.

ADJUSTMENT TO MOTOR VEHICLE TAXES:

19. Enter your motor vehicle taxes deduction from Schedule A (Form 1040), Line 7		
20. Refigure your motor vehicle taxes deduction using line 13 above as your adjusted gross income		
21. Subtract line 20 from line 19		

ADJUSTMENT TO QUALIFIED MORTGAGE INSURANCE PREMIUMS:

22. Qualified mortgage insurance premiums from Schedule A, line 13		
23. Refigured qualified mortgage insurance premiums		
24. Subtract line 23 from line 22		

ADJUSTMENT TO CHARITABLE CONTRIBUTIONS:

25. Enter charitable contributions deduction from Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 7		
26. Refigure the charitable contributions deduction using line 13 above as your AGI		
27. Subtract line 26 from line 25		

ADJUSTMENT TO CASUALTY AND THEFT LOSSES:

28. Enter casualty and theft losses from Form 4684, line 20.		
29. Enter casualty and theft losses from Form 4684, line 17.		
30. Multiply line 13 by .10.		
31. Subtract line 30 from line 29 (but not less than zero).		
32. Subtract line 31 from line 28.		

ADJUSTMENT TO MISCELLANEOUS DEDUCTIONS:

33. Enter miscellaneous itemized deductions from Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 15.		
34. Enter miscellaneous itemized deductions from Schedule A (Form 1040), line 24, or Schedule A (Form 1040NR), line 12.		
35. Multiply line 13 by .02.		
36. Subtract line 35 from line 34 and enter the result (but not less than zero).		
37. Subtract line 36 from line 33.		

TENTATIVE TOTAL ADJUSTMENT:

38. Combine lines 18, 21, 24, 27, 32, and 37 and enter the result here.		4,498.
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[illegible]

FOOTNOTES

STATEMENT 1

THE TAXPAYER IS A PARTNER IN THE FOLLOWING PARTNERSHIPS:
STRUCTURAL CLOSING SERVICES INC, EIN 54-2126816
BUY A HOME LLC, EIN 20-5666188
TOWER WEALTH MANAGEMENT, EIN 90-0400954
YOUR FIRST HOME LLC, EIN 20-5666155

THE TAXPAYER'S PARTNER IN THESE PARTNERSHIPS IS REFUSING TO PROVIDE THE INFORMATION NECESSARY FOR MR. COHEN TO FILE HIS TAX RETURN.

ABSENT SUCH INFORMATION, MR. COHEN IS REPORTING THE CASH DISTRIBUTIONS THAT HE RECIEVED IN 2010 AS INCOME.

MR. COHEN HAS BEEN PURSUING HIS PARTNER TO GET THE INFORMATION AND HAS BEEN UNSUCCESSFUL IN DOING SO THUS FAR.. ONCE THE ACTUAL INFORMATION IS PROVIDED TO MR. COHEN, HE WILL AMEND HIS TAX RETURN TO REFLECT THE CORRECT AMOUNTS.

FORM 1040	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	2
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	2009	2008	2007
	NEW YORK		
GROSS STATE/LOCAL INC TAX REFUNDS	13,579.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS NEW YORK	13,579.		
TOTAL NET TAX REFUNDS	13,579.		

FORM 1040		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	3
		2009	2008	2007	
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		13,579.			
LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION		1,546.			
1	NET REFUNDS FOR RECALCULATION	12,033.			
2	TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	188,030.			
3	DEDUCTION NOT SUBJ TO PHASEOUT				
4	NET REFUNDS FROM LINE 1	12,033.			
5	LINE 2 MINUS LINES 3 AND 4	175,997.			
6	MULT LN 5 BY APPL SEC. 68 PCT	140,798.			
7	PRIOR YEAR AGI	101,337.			
8	ITEM. DED. PHASEOUT THRESHOLD	166,800.			
9	SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	-65,463.			
10	MULT LN 9 BY APPL SEC. 68 PCT				
11	ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)				
12	ITEM DED. NOT SUBJ TO PHASEOUT				
13A	TOTAL ADJ. ITEMIZED DEDUCTIONS				
13B	PRIOR YR. STD. DED. AVAILABLE				
14	PRIOR YR. ALLOWABLE ITEM. DED.				
15	SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14				
16	TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)	12,033.			
17	ALLOWABLE PRIOR YR. ITEM. DED.	188,030.			
18	PRIOR YEAR STD. DED. AVAILABLE	12,400.			
19	SUBTRACT LINE 18 FROM LINE 17	175,630.			
20	LESSER OF LINE 16 OR LINE 19	12,033.			
21	PRIOR YEAR TAXABLE INCOME	-108,593.			
22	AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21				0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2007					
TOTAL TO FORM 1040, LINE 10					0.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	4
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DESCRIPTION	AMOUNT
NEW YORK PRIOR YEAR OVERPAYMENT APPLIED	14,569.
TOTAL TO SCHEDULE A, LINE 5	14,569.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT	5
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DESCRIPTION	AMOUNT
DOCTORS, DENTISTS, ETC.	10,995.
TOTAL TO SCHEDULE A, LINE 1	10,995.

SCHEDULE E	INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS	STATEMENT	6
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NAME

EMPLOYER ID NO.	ANY NOT X AT IF RISK FRN CODE	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
STRUCTURAL CLOSING SERVICES INC 54-2126816	P			0.		
BUY A HOME LLC 20-5666188	P			0.		
TOWER WEALTH MANAGEMENT 90-0400954	P			0.		
YOUR FIRST HOME LLC 20-5666155	P			0.		
	P					85,000.
UNREIMBURSED EXPENSES	P			20,469.		
TOTALS TO SCH. E, LN. 29				20,469.		85,000.

SCHEDULE SE	NON-FARM INCOME	STATEMENT	7
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DESCRIPTION	AMOUNT
	64,531.
TOTAL TO SCHEDULE SE, LINE 2	64,531.

FORM 2106/SBE	OTHER BUSINESS EXPENSES	STATEMENT	8
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REAL ESTATE

DESCRIPTION	AMOUNT
LEGAL FEES	18,500.
MCTMT	232.
TOTAL TO FORM 2106/SBE, PART I, LINE 4	18,732.

STATEMENT SBE	TOTAL GROSS VEHICLE EXPENSES	STATEMENT	9
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REAL ESTATE

VEHICLE NUMBER 1

GASOLINE AND OIL	1,390.	
INSURANCE	347.	
TOTAL TO STATEMENT SBE, PART II, LINE 23		1,737.

2010 TAX RETURN FILING INSTRUCTIONS

NEW YORK INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2010

Prepared for	MITCHELL COHEN 31 APPLGREEN DRIVE OLD WESTBURY, NY 11568												
Prepared by	SELZNICK & COMPANY, LLP 145 BEDFORD ROAD, SUITE 201 ARMONK, NY 10504												
Amount of tax	<table> <tr> <td>Total tax</td><td>\$</td><td>0</td></tr> <tr> <td>Less: payments and credits</td><td>\$</td><td>15,229</td></tr> <tr> <td>Plus: interest and penalties</td><td>\$</td><td>0</td></tr> <tr> <td>OVERPAYMENT</td><td>\$</td><td>15,229</td></tr> </table>	Total tax	\$	0	Less: payments and credits	\$	15,229	Plus: interest and penalties	\$	0	OVERPAYMENT	\$	15,229
Total tax	\$	0											
Less: payments and credits	\$	15,229											
Plus: interest and penalties	\$	0											
OVERPAYMENT	\$	15,229											
Overpayment	<table> <tr> <td>Miscellaneous Donations</td><td>\$</td><td>0</td></tr> <tr> <td>Credited to your estimated tax</td><td>\$</td><td>15,229</td></tr> <tr> <td>Refunded to you</td><td>\$</td><td>0</td></tr> </table>	Miscellaneous Donations	\$	0	Credited to your estimated tax	\$	15,229	Refunded to you	\$	0			
Miscellaneous Donations	\$	0											
Credited to your estimated tax	\$	15,229											
Refunded to you	\$	0											
Make check payable to	NOT APPLICABLE												
Mail tax return and check (if applicable) to	STATE PROCESSING CENTER P.O. BOX 61000 ALBANY, NY 12261-0001												
Return must be mailed on or before	OCTOBER 17, 2011												
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED BY YOU.												

2010 TAX RETURN FILING INSTRUCTIONS

NEW YORK MCTM TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2010

Prepared for	MITCHELL COHEN 31 APPLGREEN DRIVE OLD WESTBURY, NY 11568												
Prepared by	SELZNICK & COMPANY, LLP 145 BEDFORD ROAD, SUITE 201 ARMONK, NY 10504												
Amount of tax	<table> <tr> <td>Total tax</td> <td>\$</td> <td>209</td> </tr> <tr> <td>Less: payments and credits</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Plus: interest and penalties</td> <td>\$</td> <td>9</td> </tr> <tr> <td>BALANCE DUE</td> <td>\$</td> <td>218</td> </tr> </table>	Total tax	\$	209	Less: payments and credits	\$	0	Plus: interest and penalties	\$	9	BALANCE DUE	\$	218
Total tax	\$	209											
Less: payments and credits	\$	0											
Plus: interest and penalties	\$	9											
BALANCE DUE	\$	218											
Overpayment	<table> <tr> <td>Miscellaneous Donations</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Credited to your estimated tax</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Refunded to you</td> <td>\$</td> <td>0</td> </tr> </table>	Miscellaneous Donations	\$	0	Credited to your estimated tax	\$	0	Refunded to you	\$	0			
Miscellaneous Donations	\$	0											
Credited to your estimated tax	\$	0											
Refunded to you	\$	0											
Make check payable to	COMMISSIONER OF TAXATION AND FINANCE												
Mail tax return and check (if applicable) to	MCTMT PROCESSING CENTER P.O. BOX 4135 BINGHAMTON, NY 13902-4135												
Return must be mailed on or before	PLEASE MAIL AS SOON AS POSSIBLE.												
Special Instructions	<p>THE RETURN SHOULD BE SIGNED AND DATED BY THE OWNER OF THE BUSINESS.</p> <p>INCLUDE YOUR SOCIAL SECURITY NUMBER AND THE WORDS "2010 MTA-6" ON YOUR CHECK.</p>												

2011 ESTIMATED TAX FILING INSTRUCTIONS**NEW YORK MCTM ESTIMATED TAX****FOR THE YEAR ENDING****DECEMBER 31, 2011**

Prepared for	MITCHELL COHEN 31 APPLGREEN DRIVE OLD WESTBURY, NY 11568																													
Prepared by	SELZNICK & COMPANY, LLP 145 BEDFORD ROAD, SUITE 201 ARMONK, NY 10504																													
Amount of tax	<table> <tr> <td>Total Estimated Tax</td><td>\$</td><td>210</td></tr> <tr> <td>Less credit from prior year</td><td>\$</td><td>0</td></tr> <tr> <td>Less amount already paid on 2011 estimate</td><td>\$</td><td>0</td></tr> <tr> <td>Balance due</td><td>\$</td><td>210</td></tr> </table> <p>Payable in full or in installments as follows:</p> <table> <thead> <tr> <th>Installment</th><th>Amount</th><th>Due Date</th></tr> </thead> <tbody> <tr> <td>No. 1</td><td>\$ 0</td><td>MAY 2, 2011</td></tr> <tr> <td>No. 2</td><td>\$ 0</td><td>AUGUST 1, 2011</td></tr> <tr> <td>No. 3</td><td>\$ 0</td><td>OCTOBER 31, 2011</td></tr> <tr> <td>No. 4</td><td>\$ 210</td><td>JANUARY 31, 2012</td></tr> </tbody> </table>			Total Estimated Tax	\$	210	Less credit from prior year	\$	0	Less amount already paid on 2011 estimate	\$	0	Balance due	\$	210	Installment	Amount	Due Date	No. 1	\$ 0	MAY 2, 2011	No. 2	\$ 0	AUGUST 1, 2011	No. 3	\$ 0	OCTOBER 31, 2011	No. 4	\$ 210	JANUARY 31, 2012
Total Estimated Tax	\$	210																												
Less credit from prior year	\$	0																												
Less amount already paid on 2011 estimate	\$	0																												
Balance due	\$	210																												
Installment	Amount	Due Date																												
No. 1	\$ 0	MAY 2, 2011																												
No. 2	\$ 0	AUGUST 1, 2011																												
No. 3	\$ 0	OCTOBER 31, 2011																												
No. 4	\$ 210	JANUARY 31, 2012																												
Make check payable to	COMMISSIONER OF TAXATION AND FINANCE																													
Mail voucher and check (if applicable) to	MCTMT PROCESSING CENTER P.O. BOX 4134 BINGHAMTON, NY 13902-4134																													
Special Instructions	<p>MAIL EACH VOUCHER ON OR BEFORE THE DATE INDICATED ABOVE. ENCLOSE YOUR CHECK FOR THE SPECIFIED AMOUNT, PAYABLE TO COMMISSIONER OF TAXATION AND FINANCE.</p> <p>INCLUDE YOUR SOCIAL SECURITY NUMBER AND THE WORDS "2011 FORM MTA-5" ON YOUR CHECK.</p>																													

For office use only

**Cover Sheet for Form IT-201
Resident Income Tax Return**

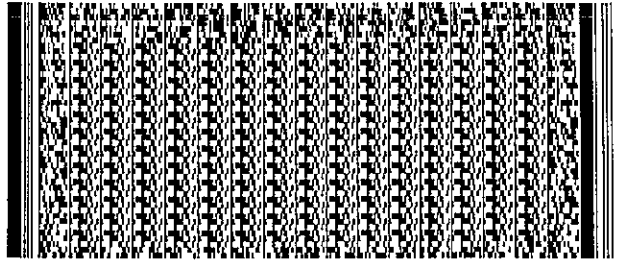
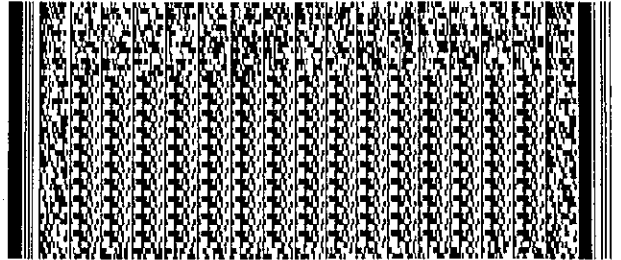
New York State • New York City • Yonkers

This is the cover sheet of your return. For your return to be complete you **must** include this cover sheet with all four pages of Form IT-201 and all required attachments.

Taxpayer name and address		Software vendor code 1019	
Your social security number 104-52-9397		Spouse's social security number 115-52-1446	
Your first name and m.i. MITCHELL	Your last name COHEN		
Spouse's first name and m.i.	Spouse's last name		
Mailing address (number and street or rural route) 31 APPLEGREEN DRIVE			Apartment number
City, village or post office OLD WESTBURY		State NY	ZIP code 11568
Country (if not United States)			
<p align="center">Summary of return data</p> <p>Federal adjusted gross income -10,097.</p> <p>Total NYS adjusted gross income -9,865.</p> <p>Total New York State tax withheld</p> <p>Total New York City tax withheld</p> <p>Total Yonkers tax withheld</p> <p>Amount to be refunded to you</p> <p>Amount you owe</p>			

D68000
12-21-10

Staple check or
money order
here.



File this original scannable cover sheet
with all four pages of your tax return.

0731101019



Resident Income Tax Return (long form)**2010****IT-201**

New York State • New York City • Yonkers

For the full year January 1, 2010, through December 31, 2010, or fiscal year beginning

For help completing your return, see the combined instructions Form IT-150 and IT-201.

and ending

Important: You must enter your social security number(s) in the boxes to the right.

Print or type	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)		▼ Your social security number
	MITCHELL	COHEN		104-52-9397
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
				115-52-1446
	Mailing address (see instructions, page 61) (number and street or rural route)	Apartment number		New York State county of residence
	31 APPLGREEN DRIVE			• NASS
	City, village, or post office	State	ZIP code	Country (if not United States)
	OLD WESTBURY	NY	11568	
	Permanent home address (see instructions, page 61) (number and street or rural route)	Apartment number		School district name
				• WESTBURY
	City, village, or post office	State	ZIP code	School district code number
		NY		691
		Taxpayer's date of death		Spouse's date of death

- (A) Filing status - mark an X in one box:
- (1) Single
- (2) Married filing joint return (enter spouse's social security number above)
- (3) X Married filing separate return (enter spouse's social security number above)
- (4) Head of household (with qualifying person)
- (5) Qualifying widow(er) with dependent child

Staple check or money order here.

(B) Did you itemize your deductions on your 2010 federal income tax return? Yes ☒ No

(C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No ☒

(D) Choose direct deposit to avoid paper check refund delays.

(E) (1) Did you or your spouse maintain living quarters in NYC during 2010 (see pg 62)? Yes No ☒

(2) Enter the number of days spent in NYC in 2010 (any part of a day spent in NYC is considered a day)

(F) NYC residents and NYC part-year residents only (see page 62):

(1) Number of months you lived in NYC in 2010

(2) Number of months your spouse lived in NYC in 2010

(G) Enter your 2-character special condition code if applicable (see page 62).

If applicable, also enter your second 2-character special condition code.

D3

Federal income and adjustments

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 63). Also see page 4 instructions for showing a loss.

Dollars

1	Wages, salaries, tips, etc.	1.	
2	Taxable interest income	2.	
3	Ordinary dividends	3.	
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4.	
5	Alimony received	5.	
6	Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6.	
7	Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040)	7.	
8	Other gains or losses (attach a copy of federal Form 4797)	8.	
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9.	
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10.	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.	64,531.
12	Farm income or loss (attach a copy of federal Schedule F, Form 1040)	12.	
13	Unemployment compensation	13.	
14	Taxable amount of social security benefits (also enter on line 27)	14.	
15	Other income (see page 63) Identify: NOL CARRYOVER TO 2010	15.	-70,069.
16	Add lines 1 through 15	16.	-5,538.
17	Total federal adjustments to income (see page 63) Identify: ONE-HALF OF SE TAX	17.	4,559.
18	Federal adjusted gross income (subtract line 17 from line 16)	18.	-10,097.



104-52-9397

Dollars

19 Federal adjusted gross income (from line 18 on the front page) 19. -10,097.

New York additions (see page 63)

20 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) 20.
 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 64) 21.
 22 New York's 529 college savings program distributions (see page 64) 22.
 23 Other (see page 65) Identify: A-24 23. 232.
 24 Add lines 19 through 23 24. -9,865.

New York subtractions (see page 68)

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25.
 26 Pensions of NYS and local governments and the federal government (see pg. 68) 26.
 27 Taxable amount of social security benefits (from line 14) 27.
 28 Interest income on U.S. government bonds 28.
 29 Pension and annuity income exclusion (see page 68) 29.
 30 New York's 529 college savings program deduction/earnings 30.
 31 Other (see page 69) Identify: 31.
 32 Add lines 25 through 31 32.
 33 New York adjusted gross income (subtract line 32 from line 24) 33. -9,865.

Standard deduction or itemized deduction (see page 73)

34 Enter your standard deduction (from the table below) or your itemized deduction (from worksheet below). Mark an X in the appropriate box: • Standard or • X Itemized 34. 10,995.
 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35.
 36 Dependent exemptions (not the same as total federal exemptions; see page 76) 36. 2,000.
 37 Taxable income (subtract line 36 from line 35) 37.

**New York State
standard deduction table**

Filing status Standard deduction
(from page 1) (enter on line 34 above)

① Single and you marked item C Yes. \$ 3,000
 ① Single and you marked item C No 7,500
 ② Married filing joint return 15,000
 ③ Married filing separate return 7,500
 ④ Head of household (with qualifying person) 10,500
 ⑤ Qualifying widow(er) with dependent child 15,000

◀ or ▶

New York State itemized deduction worksheet

a Medical and dental expenses (federal Sch. A, line 4) a. 10,995.
 b Taxes you paid (federal Sch. A, line 9) b. 14,569.
 b1 State, local and foreign income taxes (or general sales tax, if applicable) included in line b above b1. 14,569.
 c Interest you paid (federal Sch. A, line 15) c.
 d Gifts to charity (federal Sch. A, line 19) d.
 e Casualty and theft losses (federal Sch. A, line 20) e.
 f Job expenses/misc. deductions (federal Sch. A, line 27) f.
 g Other misc. deductions (federal Sch. A, line 28) g.
 h Enter amount from federal Schedule A, line 29 h. 25,564.
 i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see pg 73) i. 14,569.
 j Subtract line i from line h j. 10,995.
 k Addition adjustments (see page 74) k. 10,995.
 l Add lines j and k l. 10,995.
 m Itemized deduction adjustment (see page 75) m.
 n Subtract line m from line l n. 10,995.
 o College tuition itemized deduction (see Form IT-272) o.
 p New York State itemized deduction (add lines n and o; enter on line 34 above) p. 10,995.



Tax computation, credits, and other taxes (see page 77)

Dollars

38	Taxable income (from line 37 on page 2)	38.	
39	New York State tax on line 38 amount (see page 77 and Tax Computation on pages 50 and 51)	39.	0.
40	New York State household credit (from table 1, 2, or 3 on page 77)	40.	
41	Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 78)	41.	
42	Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	42.	
43	Add lines 40, 41, and 42	43.	
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44.	
45	Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	45.	
46	Total New York State taxes (add lines 44 and 45)	46.	0.

New York City and Yonkers taxes, credits, and tax surcharges

47	New York City resident tax on line 38 amount (see page 78)	47.	
48	New York City household credit (from table 4, 5, or 6 on page 78)	48.	
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49.	
50	Part-year New York City resident tax (attach Form IT-360.1)	50.	
51	Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	51.	
52	Add lines 49, 50, and 51	52.	
53	NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)	53.	
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54.	
55	Yonkers resident income tax surcharge (see page 80)	55.	
56	Yonkers nonresident earnings tax (attach Form Y-203)	56.	
57	Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	57.	
58	Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58.	
59	Sales or use tax (See the instructions on page 81. Do not leave line 59 blank.)	59.	0.

See instructions on
pages 78, 79, and 80 to
compute New York City
and Yonkers taxes,
credits, and tax
surcharges.

Voluntary contributions (whole dollar amounts only; see page 82)

60a	Return a Gift to Wildlife	60a.	
60b	Missing/Exploited Children Fund	60b.	
60c	Breast Cancer Research Fund	60c.	
60d	Alzheimer's Fund	60d.	
60e	Olympic Fund (\$2 or \$4; see page 82)	60e.	
60f	Prostate Cancer Research Fund	60f.	
60g	9/11 Memorial	60g.	
60h	Volunteer Firefighting & EMS Recruitment Fund	60h.	
60	Total voluntary contributions (add lines 60a through 60h)	60.	
61	Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61.	0.



104-52-9397

Dollars

62 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 61 on page 3)

62.

0.

Payments and refundable credits (see page 83)

63 Empire State child credit (attach Form IT-213)	63.	660.	Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 85). Staple them (and any other applicable forms) to the top of this page 4. See Step 11 on page 89 for the proper assembly of your four-page return and all attachments.
64 NYS/NYC child and dependent care credit (attach Form IT-216)	64.		
65 NYS earned income credit (EIC) (attach Form IT-215 or IT-209)	65.		
66 NYS noncustodial parent EIC (attach Form IT-209)	66.		
67 Real property tax credit (attach Form IT-214)	67.		
68 College tuition credit (attach Form IT-272)	68.		
69 NYC school tax credit (also complete (F) on page 1; see page 83)	69.		
70 NYC earned income credit (attach Form IT-215 or IT-209)	70.		
71 Other refundable credits (from Form IT-201-ATT, line 18; attach form)	71.		
72 Total New York State tax withheld	72.		
73 Total New York City tax withheld	73.		
74 Total Yonkers tax withheld	74.		
75 Total estimated tax payments / Amount paid with Form IT-370	75.	14,569.	
76 Total payments (add lines 63 through 75)	76.		15,229.

Your refund / amount overpaid (see page 85)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)	77.	15,229.
78 Amount of line 77 to be refunded by (mark one):	direct deposit (fill in line 82)	or paper check refund 78.
79 Amount of line 77 that you want applied to your 2011 estimated tax (see instructions)	79.	15,229.

Amount you owe (see page 86)

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark this box and fill in line 82	80.
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 86)	81.

Account information

82 Account information for direct deposit or electronic funds withdrawal (see page 87).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 87)

82a Routing number	Electronic funds withdrawal effective date
82b Account number	82c Account type
	Checking Savings

Third-party Print designee's name
designee? (see instr.) DAVID SELZNICK
Yes ☒ No E-mail:

Designee's phone number
914-273-3700
Personal identification number (PIN)
63036

Preparer must complete (see instructions)

Preparer's signature

Date

Preparer's NYTPRN

Firm's name (or yours, if self-employed)

SELZNICK & COMPANY, LLP

Address

145 BEDFORD ROAD, SUITE 201
ARMONK, NY 10504

E-mail:

Preparer's PTIN or SSN

P00083036

Employer identification number

13-3932404

Mark an X if
self employed**Taxpayer(s) must sign here**

Your signature

Your occupation

• REAL ESTATE SALES

Spouse's signature and occupation (if joint return)

MORTGAGE BROKER

Date

E-mail:

Daytime phone number

914-722-1399

See instructions for where to mail your return.

068004
11-29-10

2014101019



You must file all four pages of this original scannable return with the Tax Department.

New York State Department of Taxation and Finance

Claim for Empire State Child Credit**2010****IT-213**

Attach this form to Form IT-150, IT-201, or IT-203

Step 1 - Enter identifying information

Your name as shown on return

MITCHELL COHEN

Spouse's name

MARCIA KAUFMAN

▼ Your social security number

104-52-9397

▼ Spouse's social security number

115-52-1446

Step 2 - Determine eligibility

- 1 Were you (and your spouse if filing a joint New York State return) New York State residents for all of 2010?
If you marked an X in the **No** box, **stop**; you do not qualify for this credit.
1. Yes ☒ No
- 2 Did you claim the federal child tax credit or additional child tax credit for 2010?
2. Yes ☒ No
- 3 Is your federal adjusted gross income (see instructions)
- \$110,000 or less and your filing status is ② married filing joint return;
- \$75,000 or less and your filing status is ① single, ④ head of household, or ⑤ qualifying widow(er); or
- \$55,000 or less and your filing status is ③ married filing separate return?
If you marked an X in the **No** box at both lines 2 and 3, **stop**; you do not qualify for this credit.
3. Yes ☒ No
- 4 Enter the number of children who qualify for the federal child tax credit or additional child tax credit (see instructions)
4. 2
- 5 Enter the number of children from line 4 that were at least four years of age on December 31, 2010
If you entered 0 on line 5, **stop**; you do not qualify for this credit.
5. 2

Step 3 - Enter child information

List below the name, social security number, and year of birth for each child included on line 4.

First name and middle initial	Last name	Social security number	Year of birth
LARA	COHEN	081-84-5842	1995
JORDAN	COHEN	124-86-3141	1998

Attach Form IT-213-ATT if you have additional children to report (see instructions).



Step 4 - Compute credit

If you answered **No** to question 2, skip lines 6 through 12, and enter 0 on line 13; continue with line 14.

6 Enter your federal child tax credit from Form 1040A, line 33, or Form 1040, line 51	6.	2,000.
7 Enter your federal additional child tax credit from Form 1040A, line 42, or Form 1040, line 65	7.	
8 Add lines 6 and 7	8.	2,000.
9 Enter the number of children from line 4	9.	2
10 Divide line 8 by line 9	10.	1,000.
11 Enter the number of children from line 5	11.	2
12 Multiply line 10 by line 11	12.	2,000.
13 Multiply line 12 by 33% (.33)	13.	660.

If you marked the **No** box on line 3, skip lines 14 and 15, and enter the amount from line 13 on line 16. All others continue with line 14.

14 Enter the number of children from line 5	14.	2
15 Multiply line 14 by 100	15.	200.
16 Empire State child credit (enter the amount from line 13 or line 15, whichever is greater)	16.	660.

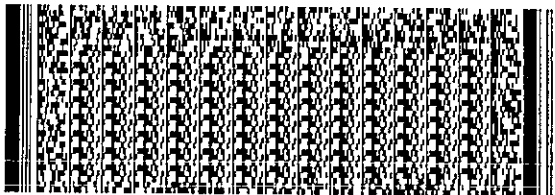
If you filed a joint federal return but are required to file separate New York State returns, continue with lines 17 and 18. All others enter the line 16 amount on Form IT-150, line 38, or on Form IT-201, line 63.

Step 5 - Spouses required to file separate New York State returns (see instructions)

17 Enter the full-year resident spouse's share of the line 16 amount; do not leave line 17 blank Enter here and on Form IT-150, line 38, or on Form IT-201, line 63.	17.
18 Enter the part-year resident or nonresident spouse's share of the line 16 amount; do not leave line 18 blank Enter the line 18 amount and code 213 on Form IT-203-ATT, line 12.	18.

Please file this original scannable form with the Tax Department.

If you or your paid preparer use software to produce this form, it might have a two-dimensional (2-D) barcode on the bottom of this page. It will appear as a rectangular-shaped object with very small black boxes and white spaces. This barcode will be used to efficiently process your entries on this form.



FOOTNOTES

STATEMENT 1

THE TAXPAYER IS A PARTNER IN THE FOLLOWING PARTNERSHIPS:

STRUCTURAL CLOSING SERVICES INC, EIN 54-2126816

BUY A HOME LLC, EIN 20-5666188

TOWER WEALTH MANAGEMENT, EIN 90-0400954

YOUR FIRST HOME LLC, EIN 20-5666155

THE TAXPAYER'S PARTNER IN THESE PARTNERSHIPS IS REFUSING TO PROVIDE THE INFORMATION NECESSARY FOR MR. COHEN TO FILE HIS TAX RETURN.

ABSENT SUCH INFORMATION, MR. COHEN IS REPORTING THE CASH DISTRIBUTIONS THAT HE RECIEVED IN 2010 AS INCOME.

MR. COHEN HAS BEEN PURSUING HIS PARTNER TO GET THE INFORMATION AND HAS BEEN UNSUCCESSFUL IN DOING SO THUS FAR.. ONCE THE ACTUAL INFORMATION IS PROVIDED TO MR. COHEN, HE WILL AMEND HIS TAX RETURN TO REFLECT THE CORRECT AMOUNTS.

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to paper size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

TAXPAYER

Worksheet 1

Estimated MCTMT (see instructions)

Part A

- | | |
|---|----------|
| 1. Estimated net earnings from self-employment (see instructions) | 1. _____ |
| 2. MCTD allocation percentage (see instructions) | 2. _____ |
| 3. Net earnings from self-employment allocated to the MCTD (see instructions) | 3. _____ |

Part B

- | | |
|--|-----------------|
| 4. Enter the amount from line 3. If you have net earnings from self-employment from more than one source, total the amounts from line 3 of all Part(s) A for all sources of self-employment income and enter on line 4 (see instructions) | 4. _____ |
| 5. Estimated MCTMT due (multiply line 4 by .34% (.0034)) | 5. _____ |
| 6. Multiply line 5 by 90% (.90) (66 2/3% (.6667) for farmers and fishermen) | 6. _____ |
| 7. Enter 100% of the MCTMT shown on your 2010 MCTMT return (110% (1.1) of that amount if you are not a farmer or a fisherman and the net earnings from self-employment allocated to the MCTD shown on that return are more than \$150,000). Note: If you did not file an MCTMT return for 2010 (or filed for less than a full 12-month year), enter the line 6 amount on line 8. | 7. <u>209.</u> |
| 8. Enter the lesser of line 6 or 7. This is your required annual MCTMT payment (see Penalty for underpayment of estimated MCTMT on page 1). Caution: Generally, if you do not prepay (through estimated MCTMT payments made by you or on your behalf by a partnership) at least the amount on line 8, you may owe a penalty for not paying enough estimated MCTMT. To avoid a penalty, make sure your estimate on line 5 is as accurate as possible. If you prefer, you may pay 100% of your 2011 estimated MCTMT (line 5). In this case, enter the line 5 amount on line 8. | 8. <u>209.</u> |
| 9. Estimated MCTMT paid on your behalf by a partnership | 9. _____ |
| 10. Balance (subtract line 9 from line 8; see instructions) ADJUSTED TO | 10. <u>210.</u> |

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2011

New York State Department of Taxation and Finance
**Estimated Metropolitan Commuter Transportation Mobility Tax
Payment Voucher** (for self-employed individuals, including partners)**MTA-5**

Due dates for 2011: May 2, 2011; August 1, 2011; October 31, 2011; and January 31, 2012. Enter the estimated MCTMT payment below. Print your social security number or taxpayer identification number and 2011 MTA-5 on your payment. Make payable to **Commissioner of Taxation and Finance**. Mail voucher and payment to: MCTMT Processing Center, PO Box 4134, Binghamton NY 13902-4134.

Social security number or taxpayer ID number 104-52-9397	
Taxpayer's first name and middle initial MITCHELL	Taxpayer's last name COHEN
Mailing address (number and street or rural route) 31 APPLGREEN DRIVE	
Apartment number	
City, village, or post office OLD WESTBURY	State ZIP code NY 11568
Taxpayer's e-mail address	

Estimated MCTMT amount

Dollars Cents

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STOP: Pay this electronically
on our Web site at
www.nystax.gov

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2011

New York State Department of Taxation and Finance
**Estimated Metropolitan Commuter Transportation Mobility Tax
Payment Voucher (for self-employed individuals, including partners)****MTA-5**

Due dates for 2011: May 2, 2011; August 1, 2011; October 31, 2011; and January 31, 2012. Enter the estimated MCTMT payment below. Print your social security number or taxpayer identification number and 2011 MTA-5 on your payment. Make payable to **Commissioner of Taxation and Finance**. Mail voucher and payment to: MCTMT Processing Center, PO Box 4134, Binghamton NY 13902-4134.

Social security number or taxpayer ID number 104-52-9397	
Taxpayer's first name and middle initial MITCHELL	Taxpayer's last name COHEN
Mailing address (number and street or rural route) 31 APPLEGREEN DRIVE	
City, village, or post office OLD WESTBURY	
State NY	ZIP code 11568
Taxpayer's e-mail address	

Estimated MCTMT amount

Dollars Cents

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on our Web site at
www.nystax.gov

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2011

New York State Department of Taxation and Finance
**Estimated Metropolitan Commuter Transportation Mobility Tax
Payment Voucher (for self-employed individuals, including partners)****MTA-5**

Due dates for 2011: May 2, 2011; August 1, 2011; October 31, 2011; and January 31, 2012. Enter the estimated MCTMT payment below. Print your social security number or taxpayer identification number and 2011 MTA-5 on your payment. Make payable to **Commissioner of Taxation and Finance**. Mail voucher and payment to: MCTMT Processing Center, PO Box 4134, Binghamton NY 13902-4134.

Social security number or taxpayer ID number

104-52-9397

Taxpayer's first name and middle initial

MITCHELL

Taxpayer's last name

COHEN

Mailing address (number and street or rural route)

31 APPLEGREEN DRIVE

Apartment number

City, village, or post office

OLD WESTBURY

State

NY

ZIP code

11568

Taxpayer's e-mail address

Estimated MCTMT amount

Dollars

Cents

.00

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on our Web site at
www.nystax.gov

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2011

New York State Department of Taxation and Finance
**Estimated Metropolitan Commuter Transportation Mobility Tax
Payment Voucher (for self-employed individuals, including partners)****MTA-5**

Due dates for 2011: May 2, 2011; August 1, 2011; October 31, 2011; and January 31, 2012. Enter the estimated MCTMT payment below. Print your social security number or taxpayer identification number and 2011 MTA-5 on your payment. Make payable to Commissioner of Taxation and Finance. Mail voucher and payment to: MCTMT Processing Center, PO Box 4134, Binghamton NY 13902-4134.

Social security number or taxpayer ID number	
104-52-9397	
Taxpayer's first name and middle initial	Taxpayer's last name
MITCHELL	COHEN
Mailing address (number and street or rural route)	Apartment number
31 APPLEGREEN DRIVE	
City, village, or post office	State ZIP code
OLD WESTBURY	NY 11568
Taxpayer's e-mail address	

Estimated MCTMT amount

Dollars Cents

210.00

STOP: Pay this electronically
on our Web site at
www.nystax.gov

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Metropolitan Commuter Transportation Mobility Tax Return

For Self-Employed Individuals (including partners)

For the full year January 1, 2010, through December 31, 2010, or fiscal year beginning _____
and ending _____

For help completing your return, see instructions, Form MTA-6-I.

Your first name and middle initial MITCHELL		Your last name COHEN	
Mailing address (number and street or rural route) 31 APPLGREEN DRIVE		Apartment no.	Mark an X if address change <input type="checkbox"/>
City, village, or post office OLD WESTBURY		State NY	ZIP code 11568

Your social security number

104-52-9397

Amended return ☐

Enter your 2-character special condition code
if applicable (see instructions) _____

If applicable, also enter your second 2-character
special condition code _____

- Net earnings from self-employment allocated to the metropolitan commuter transportation district (MCTD) (see instructions) 1. **61,413.00**
- Metropolitan commuter transportation mobility tax (MCTMT) (multiply line 1 by .34% (.0034)) 2. **209.00**
- Total estimated MCTMT payments/payments with Form MTA-7 (see instructions) 3. **0.00**
- MCTMT amount due (if line 2 is more than line 3, subtract line 3 from line 2; pay this amount) 4. **218.00**
- Estimated tax penalty (include this amount in line 4 or reduce the overpayment on line 6; see instructions) 5. **9.00**
- MCTMT overpaid (if line 2 is less than line 3, subtract line 2 from line 3; enter here and mark an X in box 7a or 7b) 6. **0.00**

7a. Refund ☐ or 7b. Credit to your 2011 estimated MCTMT ☐

Third-party designee? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name DAVID SELZNICK	Designee's phone number 914-273-3700	Personal identification number (PIN) 63036
Email:			

▼ Paid preparer must complete ▼		Date:
Preparer's signature ▶	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed) SELZNICK & COMPANY, LLP	Preparer's PTIN or SSN P00083036	
Address 145 BEDFORD ROAD, SUITE 201 ARMONK, NY 10504	Employer identification number 13-3932404	
E-mail:	Mark an X if self-employed <input type="checkbox"/>	

▼ Taxpayer must sign here ▼	
Your signature ▶	
Your occupation • REAL ESTATE SALES	
Date	Daytime phone number 914-722-1399
E-mail:	

Make your check or money order payable to **Commissioner of Taxation and Finance**.

Mail to: **MCTMT PROCESSING CENTER, PO BOX 4135, BINGHAMTON NY 13902-4135**

For information about private delivery services, see instructions.

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**Underpayment of Estimated Metropolitan
Commuter Transportation Mobility Tax
By Self-Employed Individuals**

MTA-9

Attach this form to the back of your Form MTA-6.

Name as shown on return MITCHELL COHEN	Social security number 104-52-9397
--	--

Schedule A - All filers must complete this schedule (see instructions, Form MTA-9-I, for assistance)

1	2010 metropolitan commuter transportation mobility tax (MCTMT) (from Form MTA-6, line 2)	1.	209.00
2	90% of the MCTMT required to be paid for 2010 (multiply line 1 by 90% (.90))	2.	188.00
3	Enter your 2009 MCTMT (caution: see instructions)	3.	232.00
4	Enter the amount from line 2 or line 3, whichever is less	4.	188.00

Schedule B - Short method for computing the penalty - Complete lines 5 through 9 if you made no payments of estimated MCTMT, or paid four equal estimated MCTMT installments on the due dates and do not use the annualized income installment method. Otherwise, you must complete *Schedule C - Regular method*.

5	Enter the total amount of estimated MCTMT payments you made	5.	
6	Total underpayment for year. Subtract line 5 from line 4 (if zero or less, you do not owe the penalty)	6.	188.00
7	Multiply line 6 by .04662	7.	9.00
8	If the amount on line 6 was paid on or after April 30, 2011, enter 0. If the amount on line 6 was paid before April 30, 2011, make the following computation to find the amount to enter on this line: Amount on line 6 x number of days paid before April 30, 2011 x .00020 =	8.	
9	Penalty (subtract line 8 from line 7; enter here and on Form MTA-6, line 5)	9.	9.00

Schedule C - Regular method - Part 1 - Computing your underpayment (Part 2 is on page 2)

Payment due dates	A 4/30/10	B 7/31/10	C 10/31/10	D 1/31/11
10 Required installments. Enter 1/4 of line 4 in each column. (If you used the annualized income installment method, see instructions.)	10.			
11 Estimated tax paid (see instructions)	11.			
Complete lines 12 through 14, one column at a time, starting in column A.				
12 Overpayment or underpayment from prior period	12.			
13 If line 12 is an overpayment, add lines 11 and 12; if line 12 is an underpayment, subtract line 12 from line 11 (see instr.)	13.			
14 Underpayment (subtract line 13 from line 10) or overpayment (subtract line 10 from line 13; see instructions)	14.			

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Schedule C - Regular method - Part 2 - Computing the penalty

Payment due dates	A 4/30/10	B 7/31/10	C 10/31/10	D 1/31/11
15 Amount of underpayment (from line 14)	15.			
First installment (April 30, 2010 - July 31, 2010)				
16 April 30 - July 31 = (92 ÷ 365) x 7.5% = .01890 - or - April 30 - _____ = (<input type="text"/> ÷ 365) x 7.5% = <input type="text"/>	16.			
17 Multiply line 15, column A, by line 16	17.			
Second installment (July 31, 2010 - October 31, 2010)				
18 July 31 - October 31 = (92 ÷ 365) x 7.5% = .01890 - or - July 31 - _____ = (<input type="text"/> ÷ 365) x 7.5% = <input type="text"/>		18.		
19 Multiply line 15, column B, by line 18		19.		
Third installment (October 31, 2010 - January 31, 2011)				
20 October 31 - January 31 = (92 ÷ 365) x 7.5% = .01890 - or - October 31 - _____ = (<input type="text"/> ÷ 365) x 7.5% = <input type="text"/>			20.	
21 Multiply line 15, column C, by line 20			21.	
Fourth installment (January 31, 2011 - April 30, 2011)				
22 January 31 - April 30 = (89 ÷ 365) x 7.5% = .01828 - or - January 31 - _____ = (<input type="text"/> ÷ 365) x 7.5% = <input type="text"/>				22.
23 Multiply line 15, column D, by line 22				23.
24 Penalty. Add lines 17, 19, 21, and 23. Enter here and on Form MTA-6, line 5				24.

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AFFIDAVIT OF SERVICE BY MAIL

STATE OF NEW YORK)

)ss.:

COUNTY OF NASSAU)

In Re: *United States of America v. Buy-A-Home; Metropolitan Housing, LLC; Gramercy Funding Group Ltd., Mitchell Cohen; et al.*
Index No.: 10 Civ. 9280 (PKC)(AJP)

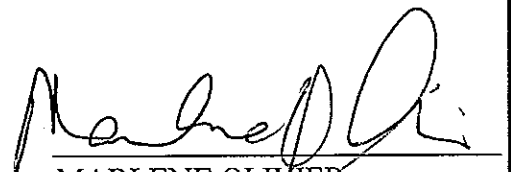
MARLENE OLIVIER, deposes and says:

Deponent is not a party to this action, is over eighteen years of age and resides at Bellmore, New York. On the date set forth below, deponent served the document(s) noted on the attorney(s) indicated at the address set forth by depositing a copy of said document enclosed in a postage paid and properly addressed envelope, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

Date of Mailing: April 18, 2012

Document(s) Mailed: **Defendant, Cohen's Memorandum of Law in Opposition
To the Government's Application for a Stay
Affirmation in Opposition
Affidavit of Mitchell J. Cohen**

Addressee(s): JANIS ECHENBERG/NICOLE FFRIEDLANDER
Assistant United States Attorneys
1 St. Andrews Plaza
New York, NY 10007


MARLENE OLIVIER

Sworn to before me this
18th day of April, 2012


NOTARY PUBLIC

JOYCE CONTE
NOTARY PUBLIC, State of New York
No. 01CO4682649
Qualified in Nassau County
Commission Expires: June 30, 2014